

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§13–105.

Subject to the approval of the Treasurer, the Comptroller by regulation may provide for payment in funds that are immediately available to the State of any delinquent unpaid tax liability for:

- (1) income tax withheld by an employer;
- (2) income tax from a corporation; or
- (3) sales and use tax.

[\[Previous\]](#)[\[Next\]](#)